IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 18.11.2025

CORAM :

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.44455 of 2025
and
W.M.P.Nos.49588 and 49589 of 2025

Sri Mahalakshmi Steels,
Represented by its Proprietor
Palaniyandi Rasalingam ... Petitioner

Vs.

1.The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Namakkal, Salem,
Tamil Nadu.

2.The State Tax Officer,
Office of the Commercial Tax Officer.
Namakkal, Salem,
Tamil Nadu. ... Respondents

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records relating to the Impugned

Proceedings passed by the 1st Respondent in the impugned order in GSTIN: 33ANHPR8893C1ZM/2020-2021 dated 25.01.2025 along with consequential Order vide FORM GST DRC-07 bearing Ref. No. ZD330125228663M dated 25.01.2025 along with the impugned order of rejection of application for rectification bearing Ref. No. ZD330625344162N passed by the 2nd Respondent dated 30.06.2025 for the Financial Year 2020-2021, to quash the same.

For Petitioner : Mrs.R.Hemalatha

For Respondents : Mr.V.Prashanth Kiran
Government Advocate

ORDER

Mr.V.Prashanth Kiran, learned Government Advocate takes notice for the Respondents.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondents.

3. The Petitioner is before this Court against the impugned Order

dated 25.01.2025 passed by the 1st Respondent after the Petitioner's Application under Section 161 of the respective GST enactments filed on 24.04.2025 against the impugned Order dated 25.01.2025 was rejected on 30.06.2025 by the 2nd Respondent.

4. The learned counsel for the Petitioner would submit that the Petitioner failed to respond to the Show Cause Notice in FORM GST DRC-01 dated 25.11.2024 wherein the Petitioner was also called upon to appear for personal hearing.

5. The Petitioner was also issued with Reminders on 17.12.2024, 31.12.2024 and 21.01.2025, which called upon the Petitioner to file a reply and to appear for a personal hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 20.12.2024, 06.01.2025 and on 27.01.2025. Thus, the impugned Order has been passed.

6. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST Enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 14.11.2025.

7. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

8. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the 1st Respondent to pass a fresh order subject to the Petitioner depositing 25% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.

9. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in FORM GST DRC-01 dated 25.11.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 25.01.2025 as an addendum to the Show Cause Notice dated 25.11.2024.

10. In case the Petitioner complies with the above stipulations, the 1st Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply/pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

11. It is made clear that bank attachment shall be lifted subject to the deposit of 25% of the disputed tax as ordered above and no other amount is in arrears barring the amount demanded under the impugned Order.

12. In case the Petitioner fails to comply with any of the stipulations, the 1st Respondent is at liberty to proceed against the Petitioner to recover the tax in accordance with law as if this Writ Petition was dismissed *in limine* today.

13. Needless to state, before passing any such order, the 1st Respondent shall give due notice to the Petitioner.

14. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

18.11.2025

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<u>To</u>:

1.The Assistant Commissioner (ST),
Office of the Assistant Commissioner,
Namakkal, Salem,
Tamil Nadu.

2.The State Tax Officer,
Office of the Commercial Tax Officer.
Namakkal, Salem,
Tamil Nadu.

C.SARAVANAN, J.

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